

Exhibit 37

May 15, 2024

Honorable Pamela K. Chen
United States District Judge
Eastern District of New York
225 Cadman Plaza East
Brooklyn, New York 11201

Dear Judge Chen,

I am writing to you regarding Michael McMahon, whom I have known for over 30 years. Our relationship started with his wife, Martha who I have been friends with for over 40 years. These are good people. I don't say that lightly. They care about others, they are a close family, and I don't personally know of one single person that has anything negative to say about a McMahon.

Throughout my friendship with Mike, I have witnessed firsthand his remarkable qualities. He has consistently been a devoted friend/neighbor/colleague/relative who embodies integrity, compassion, and dedication to his community. He is the kind of guy you go to for advice, and it's always the right thing to do.

In all our interactions, Mike has exhibited unwavering honesty, reliability, and kindness. Never once in any conversation or interaction has he shown me behavior that exhibited lies, half-truths, or even the slightest bit of wavering judgment.

Mike always took the high road when it came to law enforcement. He loved his job and relished being a positive force in the community. His commitment to upholding justice and ensuring the safety of others was steadfast.

His contributions as an NYPD officer were truly extraordinary. From his heroic acts on duty, to his commitment to public safety, he exemplified the highest standards of law enforcement. His career, unfortunately, ended due to a debilitating injury sustained in the line of duty, [REDACTED]

Even though he was retired from active duty at the time, Mike's dedication to serving his country remained steadfast. During 9/11, he selflessly went down to the devastation to help and support, despite the risks involved. [REDACTED]

Yet, not once has Mike ever complained about the sacrifices he made.

Transitioning into private investigation, Mike's ethical practices and relentless pursuit of justice continued to shine. His work with McMahon Investigative Group showcased his dedication to helping others within the bounds of the law.

Beyond his professional achievements, Mike's devotion to his family, community, and faith is exemplary. His loving relationship with his wife Martha, his children, and extended family, along with his charitable endeavors and dedication to his Catholic faith, speak volumes about his character.

The impact of Mike's wrongful conviction has been devastating. It's inconceivable that someone of his caliber would knowingly engage in wrongdoing against his beloved country. The toll on his personal and professional life, his reputation, and the emotional strain on his family cannot be overstated.

As someone who has witnessed Mike's love for the men in blue, I firmly believe in his innocence and urge leniency in his sentencing. The punishment he has already endured is severe, and any further incarceration would only compound the injustice he has faced.

Thank you for considering my perspective on this matter. Please do not hesitate to reach out if you require any further information.

Respectfully yours,



JD Roth